

**First 5 California Children and Families Commission (CCFC)
School Readiness (SR) Program
Funds Request & Fiscal Reporting Forms and Instructions for FY 05/06**

Due Date for All Forms: On or before October 15, 2005

SR Form Name	Purpose	Instructions
Certification and Checklist (Certification) New Form	<p>Certification. This form is used as the official certification that the information provided in the fiscal forms being sent is true and correct and that the \$1:\$1 cash match minimum requirement has been met. It also functions as a checklist of what forms are being transmitted to the CCFC.</p>	<p>This certification form should accompany any of the SR fiscal forms being submitted to the CCFC. Please indicate “yes or no” in the last column to indicate which forms are being submitted with the packet. The Certification must be signed by the Commission Chair or Executive Director.</p> <p>NOTE: First disbursement of CCFC SR funds will be 50% of the approved FY 05/06 Budget and is sent in July when all prior SR Program fiscal reports are approved by the CCFC.</p>
Annual Expenditure Report for FY 04/05 (SR Form 2A) - Revised 7/05	<p>SR Form 2A. This form is used to:</p> <ul style="list-style-type: none"> • Report actual expenditures of CCFC SR Match and Local Funds (County Commission and Partners) for FY 04/05. To meet match requirements for continued funding, every SR Program is required to certify at a minimum, a \$1:\$1 local SR Program cash expenditure to draw down State CCFC SR Matching Funds. • Calculate the Unspent CCFC SR Funds for the FY. 	<p>Part I, Column A -The three categories of expenditure for the SR Program include: Program, Administrative, and Fixed Assets/Capital Improvements. Program costs are costs that are readily assignable to a program or service provider and/or in the execution of direct service provision. Administrative costs support the direct operations of the SR Program. State CCFC funds are not to be used for Fixed Assets/Capital Improvements. This form is similar to SR RFF Budget Form 4C as submitted in the original SR Program Application. Please use at least the same level of detail/ format as was submitted in the SR RFF Budget Form 4C. Report expenditures based on the Modified Accrual Basis of Accounting, which is the dollar value of goods and services rendered.</p>

- Explain the reason(s) for not spending the entire FY 04/05 budgeted amount.

Column B - The FY 04/05 Operating Budget is equal to the approved expenditure allocation available to pay for FY 04/05 services ONLY.

Column C - Requires expenditure information based on the State Fiscal Year. We are requiring actual SR expenditure information as reported in your local County Commission annual audit. To be consistent with the FY 04/05 audit requirements, expenditures should reflect all services performed during FY 04/05.

Budget changes of 10% or more within a line item or transfers to a line item that was previously zero must receive prior approval by the CCFC using SR Form 3. Generally, line item changes from administration to program are allowed, and line item changes from program to administration are not allowed. Budget and expenditure changes of less than 10% in each line item can be reported on Form 2A.

The SR Form 2A does not collect data on “in kind” contributions, though “in kind” support is a valuable resource for SR Programs.

Column D – Please provide the difference between the amount of funds on hand (Column B - Local or CCFC SR Match) and the FY 04/05 Expenditure (Column C). Please follow the formulas provided and do not delete the pre-populated formulas in the “TOTAL” row. The second CCFC SR funds disbursement will be reduced by the amount of the unspent funds. The remaining funds will then be carried forward to the 5th or later year of SR Program operation.

Part II should be filled out only if applicable. This section is to be filled out only if there is an unexpended funds balance in Column D, Row 4. Using SR Form 1E, please explain why the FY 04/05 CCFC funds were not fully expended and describe the effects this had on the program, including the level of service, number of children and families served, etc. Please note “See Attached SR Form 1E” in the small space

		<p>provided in this section to indicate that the narrative is included in Form 1E.</p> <p>Part III should also be filled out, if applicable, using SR Form 1E. This section should be filled out only if the FY 04/05 CCFC SR Match Funds Expenditure (Column C2) is different from the amount stated in your 04/05 fiscal audit. Please note “See Attached SR Form 1E” in the small space provided in this section to indicate that the narrative is included in the Form 1E.</p>
<p>Request for SR Funds for FY 05/06 and Request for Program/Budget Revision (SR Form 3) New Form</p>	<p>SR Form 3. This form is used to:</p> <ul style="list-style-type: none"> • Itemize the SR Program’s budget for FY 05/06. • Request a budget revision for any line item changes of 10% or more, and/or program revisions for FY 05/06. • Calculate and request the 2nd disbursement of CCFC SR Funds for FY 05/06. <p>Please submit program and/or budget revision requests as soon as possible in order to receive CCFC approval before expenditures are made. The County Commission is responsible for any budget and expenditures that do not have prior approval by CCFC. This form can be submitted any time during the fiscal year.</p>	<p>Part I. Program Budget for 05/06 - If you are requesting the second disbursement of SR funds for FY 05/06 and have no budget/program revisions, please complete only columns A and B of Part I. Please note “N/A” or “not applicable” in Columns C and D of Part I if there is no requested budget revision.</p> <p>If you are requesting a budget and/or program revision either with or without a request for the 2nd disbursement of 05/06 funds, please complete all Columns A-D of Part I. A budget revision request is required for any line item previously zero or when there is a change (either increase or decrease) of 10% or more for any line item. Generally, line item changes from administration to program are allowed, and line item changes from program to administration are <u>not</u> allowed. Budget and expenditure changes of less than 10% in each line item can be reported on Form 2A.</p> <p>Column A - Please provide SR Program budget detail for FY 04/05. When completing this form, please refer to SR Program Budget Detail – SR RFF Budget Form 4C and/or budget narrative that was originally submitted as part of your SR Program application.</p> <p>Column B - Please enter the 05/06 approved budget amount based on the most current form 4C of the original application.</p>

Column C - When completing this column, itemize the requested changes in budget line items; however, **the total amount cannot exceed the approved fiscal year budget.**

Column D – Please enter the difference in amount between the Approved Budget (Column B) and the Requested Budget Revision (Column C). The net effect (Row D4) should be 0.

Part II. Justification/Explanation for Program and Budget Revision

(Narrative) – This section is to be filled out only if applicable (e.g. there is a program/budget revision request), using SR Form 1E. Please note “See Attached SR Form 1E” in the small space provided in this section to indicate that the narrative is included in Form 1E. Please skip Part II if only requesting SR funds and have no budget/program revisions. This section is also used to report budget changes and/or program changes as soon as possible. For example, line item budget changes of 10% or more, loss or gain of partners, change in program strategies, and the loss or addition of new participating schools. **NOTE: The deletion of any school from the SR program for any reason other than school closure or consolidation is not allowed (FAQ #24).**

Part III. Cash Flow and Disbursement Information – This section is to be filled out when requesting the 2nd disbursement for FY 05/06. The first disbursement (50% of the approved FY 05/06 budget) is released in July 2005 provided that SR fiscal reports have been submitted and approved. The second disbursement will be released after all current fiscal forms have been submitted and approved. Part III will help you calculate the 2nd Disbursement of CCFC SR Funds: FY 05/06 Approved Budget minus the FY 04/05 (or earlier) Unspent Funds minus the 1st Disbursement.

<p>School Readiness Fund Summary and Numbers Served (SR Form 1) Revised 7/05</p>	<p>SR Form 1. This form is used to:</p> <ul style="list-style-type: none"> • Provide a summary of SR program funds to assist in monitoring program budgets. (Page 1) • Provide actual Number of Children and Families Served and estimated numbers for subsequent years. (Page 2) 	<p>Please complete both Page 1 (SR Fund Summary) and Page 2 (Number of Children & Families Served).</p> <p>Page 1 (SR Fund Summary):</p> <p>Row A – Please insert the original CCFC-approved SR budget as was submitted in the SR Program Application (Forms 4A & 4C).</p> <p>Row B – Please insert the funds received to date and future budgeted amounts for each fiscal year, based on the SR Form 1, Version A, B or C from the last review. This must be approved by the CCFC-SR Office. Actual figures are needed for past fiscal years (i.e. FY 01/02, 02/03, 03/04, and 04/05) while budgeted amounts are necessary for subsequent years. The total budget allocation cannot exceed the amount approved in the original SR Application.</p> <p>Row C – Please insert the actual CCFC SR match funds received for each previous fiscal year. For FY 04/05 please include the total amount of your 1st and 2nd disbursements as calculated on your SR Form 3, Part III.</p> <p>Row D – Please insert the amount of CCFC SR match funds spent based on the Modified Accrual Basis (dollar value of goods and services rendered) for each fiscal year. The amount for FY 04/05 will be the same as Form 2A, Column C2, Row 4.</p> <p>Row E – Contains a prepopulated formula that should automatically calculate the total unspent funds during the current or any prior fiscal year. The formula will be Row C plus prior year Row E minus Row D and should be automatically calculated for you after entering Rows C and D.</p> <p>Row F – Please enter the amount of County Commission and local funds spent. Rows D and F should reflect at least a \$1:\$1 match of</p>
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		<p>funds.</p> <p>Page 2 (Number of Children and Families Served): The information provided in Page 2 will be used to determine when the SR Program becomes fully operational and will help the SR Counties and Programs to track the level of services being provided through the number of children and families served. If additional space is needed for Part II and Part III, please use SR Form 1E.</p>
<p>School Readiness Implementation Funds Summary and Request for Funds (SR Form 1D) Revised 7/05</p>	<p>SR Form 1D. This form is used to:</p> <ul style="list-style-type: none"> • Report on the amount of SR Implementation Funds received for each fiscal year, and to explain how they were used. • Request CCFC SR Implementation Funds (if there is an Implementation Fund balance for your program). 	<p>Please submit this form for the Fund Summary even if you will not be requesting additional implementation funds. This year we are requesting information on how much was received to date for each fiscal year and a percentage-based description for how these funds were spent. This information is for planning purposes only. This form can be submitted once a year at any time during the year to request SR Implementation Funds.</p> <p>NOTE: The amount of SR Implementation Funds requested cannot exceed the amount allocated to the County Commission. Also, the SR Implementation Funds are to be tracked and audited as a separate account and not to be included with regular CCFC Matching Funds or expenditures.</p>
<p>School Readiness Program & Budget Narrative Revised 7/05</p>	<p>SR Form 1E. This form is used to:</p> <ul style="list-style-type: none"> • Explain the reason(s) for line item budget changes of 10% or more (increase or decrease). • Explain SR Program changes. • Explain why the total budget in FY 04/05 was not fully expended. • Explain if the total FY 04/05 CCFC Match Funds Expenditure is different from the amount 	<p>This form must be submitted when providing narrative explanation or justification as requested on several of the fiscal forms. Please use the form number and part or section number as a heading before your narrative statements on the SR Form 1E (e.g. SR Form 2A, Part II).</p>

	stated in your FY 04/05 fiscal audit.	
School Readiness Program Directory Information (Form 5)	SR Form 5 - Updated annually, as needed. If there is no change in contact information or program, it is not necessary to submit this form.	This form is to be updated each fiscal year, as needed to reflect changes in the contact person(s).

Please send the original and one copy of each form to the following address:

School Readiness Partnerships Office
First 5 California Children and Families Commission
501 J Street, Suite 530
Sacramento, CA 95814